

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 1244/DEL/2019
Assessment Year: 2015-16**

Shri Gurmukh Singh Bali, A-61, Lok Vihar, Pitampura, New Delhi-110034. PAN-AAFPB6283K	<u>Vs</u>	ACIT, Circle-40(1), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	Shri Nikhil Goyal, Adv.	
Department represented by	Shri Sandeep Kumar, Mishra, Sr. DR	
Date of hearing	06.02.2024	
Date of pronouncement	06.02.2024	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-14, New Delhi, dated 13.12.2018, pertaining to the assessment year 2015-16. The assessee has raised following grounds of appeal:

- “1. That the order of the Ld. Assessing Officer's & Worthy CIT (A) order are contrary to law and facts of the case.*
- 2. That the Ld. AO & Worthy CIT (A) grossly erred in making/upholding an addition of Rs. 46,79,981/- on account of disallowance of deduction u / s 80IC of the Income Tax Act, 1961.*
- 3. That the Ld. A.O. & Worthy CIT(A) grossly erred both in law and facts while interpreting the meaning of Eco-Tourism and erred in law in disallowing the deduction u / s 80IC of the Act by holding the activity/business of hotels as conducted by the assessee outside of Eco-tourism.*
- 4. That the Ld. A.O. & Worthy CIT(A) erred both in law and facts in disallowing the claim of assessee of deduction under section 80IC(2)(b) of the Act as claimed*

by the assessee in his return of income on account of substantial expansion taken in earlier years.

5. The appellant craves leave to add to or amend the aforesaid grounds before disposal of the appeal.”

2. At the hearing, learned counsel for the assessee at the outset submitted that the assessee has filed an application for withdrawal of the appeal on the ground that for the assessment year in question the assessee had opted VIVAD SE VISHWAS SCHEME, 2020 and has also filed Form no. 5 issued by the Department for full and final settlement of tax arrear. Learned counsel submitted that since the assessee has duly paid the taxes due under the aforesaid Scheme, he may be permitted to withdraw the appeal.

3. Learned DR raised no objection to the request so made on behalf of the assessee.

4. In view of above and in absence of any objection from the side of the Ld. D.R, the request of the assessee for withdrawal of the appeal is allowed.

5. Appeal of the assessee is dismissed as withdrawn.

Order pronounced in open court on 06.02.2024.

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER
MP

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI